OFFICE OF THE SECRETARY TO THE COCHIN LEGISLATIVE COUNCIL
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COCHIN LEGISLATIVE COUNCIL

Monday, *the* *18th of February 1929.*
7th of Kumbham 1104.

The House met at Half past Eleven of the Clock with the President in the Chair. Dr. A. G. Menon and Messrs. C. V. Kuriyan, K. T. Mathew and Ouseph P. Kundukulam, were absent.

Swearing in of new Members.:

Messrs. T. M. Krishna Menon, C. V. Antony and U. Kandar Menon took and subscribed the oath of allegiance.

Questions and Answers.

Levy of Registration fee.

226. Mr. K. P. Kannan Nayar.—Will the Government be pleased to state :—

(a) whether in the case of a usufructuary mortgage, when the mortgager takes back the mortgaged property on lease and executes a lease deed to the mortgagee, agreeing to pay a fixed amount as pattom in lieu of interest on the mortgage money—say Rs. 500—and makes himself as also his equity of redemption in the mortgaged property liable for the pattom, registration fee is levied on Rs. 500 alone or if fee is levied as if such a document were a simple bond for Rs. 500 and a mortgage for Rs. 500, taking into account the aggregate of the amounts as the amount on which registration fee has to be levied ;

(b) whether in the case of kuri security bonds, where the executant secures his immovable properties for the payment of future subscriptions to the kuri—say to the extent of Rs. 6,000 and where he also makes a recital that he has received his prize money—say Rs. 5,000—registration fee is levied separately on the amount of the future subscriptions as also on the amount of the prize money recited to have been received by the executant of the kuri security bond, thus realising registration fee on the aggregate amount of Rs. 11,000 ;

(c) whether the Government have any information as to how registration fee is calculated in the case of such documents as are referred to in questions (a) and (b) in the Travancore State and in the Presidency of Madras ;

(d) if the answers to questions (a) and (b) are in the affirmative, the date from which such higher fee is being levied ;

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(e) what the considerations which actuated the Government in imposing the increased registration fee on such documents as are referred to in questions (a) and (b) are;

(f) whether the Government have ever considered that such levy is an unjustifiable burden on the subjects of the State;

(g) if the answer to question (f) is in the affirmative, what the reasons for the continuance of the practice are?

Mr. A. Sankara Menon.—(a) The fee is levied on the aggregate of the two amounts.

(b) Yes.

(c) No.

(d) From 22—6—1102 and 23—3—1099 respectively.

(e) Documents like the one mentioned in question (a) were treated as combinations of leases and mortgages and documents like the one in question (b) as dealing with two distinct matters under section 5 of the Stamp Regulation, *i. e.*, a receipt and a mortgage. Fees were, therefore, levied according to note 2 to article I of the Table of Fees.

(f) The legality of the levy as regards (a) has been questioned and is under the consideration of the Government but the legality as regards (b) has not been questioned.

(g) In view of the answer to question (f) this does not arise.

Mr. K. P. Kannan Nayar.—With reference to sub-division (c), the answer is 'no'. Will the Government be pleased to call for information on that matter, as regards the practice that is obtaining in Travancore and Madras Presidency?

Mr. A. Sankara Menon.—Yes.

Mr. K. P. Kannan Nayar.—Then with reference to (f), the legality of the levy as regards (a) has been questioned and it is under the consideration of the Government. But the legality as regards (b) has not been questioned; that is the answer. With reference to (b) from the answer to (e) it is said as dealing with two distinct matters under section 5 of the Stamp Regulation, *i. e.*, a receipt and a mortgage. Fees were, therefore, levied according to Note 2 to Article I of the 'Table of Fees'. The Stamp Regulation, I believe, speaks of only the stamp revenue to be collected on instruments. My question is only about registration fee.

Mr. A. Sankara Menon.—That is so.

Mr. K. P. Kannan Nayar.—If that is so, may I know why a separate registration fee should be collected for these distinct amounts?

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Mr. A. Sankara Menon.—The rule referred to says "unless otherwise directed, value shall, for the purpose of stamp duty, also be adopted in the case of registration fee". That is the rule referred to. Therefore, if, for the purpose of stamp valuation, both the amounts are taken into account, for the purpose of registration also both the amounts have to be taken into account.

Mr. K. P. Kannan Nayar.—With reference to (d), on the latter class of instruments this additional stamp fee or registration fee or this fee is being levied from 23rd Thulam 1099. Will the Law Member state why it was not levied before that?

Mr. A. Sankara Menon.—I want notice.

Mr. K. P. Kannan Nayar.—May I know whether, with reference to the collection of that fee, it has ever occurred to Government that this double collection of registration fee is working a hardship on the taxpayer?

Mr. A. Sankara Menon.—After this question has been received, the matter is being considered.

Amballur Dam.

227. Mr. Thomas Manjuran.—(a) Has the Government started work on the Amballur dam;

(b) if not, do they propose to start work without delay;

(c) has not the co-operation of the Travancore Government been already secured?

Mr. V. K. Aravindaksha Menon.—(a) No.

(b) It is hoped that the Department will be able to start work at an early date.

(c) An estimate prepared by the Chief Engineer for the work has been forwarded to the Travancore Government and it has not as yet been received back with their approval.

Mr. Thomas Manjuran.—With reference to answer to (c), will the Member in charge of the Department kindly inform me whether the Travancore Government has generally approved of the scheme or not, or is there really any hitch with the Governments concerned? I understand that the Chief Engineer had gone to Trivandrum in this connection.

President.—The information is that he had a consultation on the subject with the Travancore Government and there is nothing in writing what it. Then there was a general agreement in regard to the proposed anicut. On the strength of that, we have got the co-operation of the Travancore Government. Estimates &c. have been forwarded. We are waiting for the reply. There was only an informal consultation.

Mr. Thomas Manjuran.—My question, sub-division (c), has not been answered. May I know whether the general

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